



October 25, 2024

The Honorable City Council
City of Los Angeles
City Hall, Room 303
Los Angeles, CA 90012

Dear Honorable City Council Members:

REQUEST FOR EXEMPTION PURSUANT TO CHARTER SECTION 1001(d)(4)

At its October 24, 2024 meeting, the Board of Civil Service Commissioners approved civil service exemption, under Charter Section 1001(d)(4), for the following grant funded positions in the Community Investment for Families Department (CIFD):

No.	Class Code	Pos. ID	Class Title	Division
2	1513-0	RESNEW	Accountant	Accounting

A copy of the specific section of the Board of Civil Service Commissioners agenda reflecting exemption approval of these positions is attached.

The two Accountant positions have been authorized through the FY 2024-25 budget process. It's important to note that the department has a 50% vacancy rate in the Accounting Section. Historically, the department has been challenged with filling and retaining accounting positions due to the high workload, complexities of the grant management requirement, and insufficient staffing capacity. While the department sought to fill the vacant positions through the formal civil service process, only six (6) candidates responded to the department's cert in August 2024, and of those only three (3) agreed to participate in the interview. The cert included all of the names on the list that were available. Of the interviewed candidates, two were potentially viable options. Unfortunately, based on the information provided through the background check/folder review, one of the candidates was not viable. Due to the urgency and critical need for new staff, the department made an offer to the other candidate.

This is a continuing trend that we have seen in our attempts to fill our accounting vacancies at all levels. The delays in being able to fill these vacancies have created larger workloads for existing staff, which is not sustainable. It has also impacted the fiscal administration of our different funding resources and the services that are provided through the programs that are administered by CIFD. It causes delays in processing invoices and reporting to the Controller and our grant funders. Additionally, the unsustainable workload has increased the number of errors made, increasing the time spent correcting such errors. The errors create a risk to the City as the recipient of grant funds.

The Accountant positions will be assigned to the Grants and Cost Accounting Groups. As Accountants, they will require a good knowledge of the Generally Accepted Accounting Principles (GAAP); are capable of performing accounting analyses and reports; have the ability to assist in directing the accounting work for the state and federal grants; and a good knowledge of federal and city regulations relating to grant funds and the General Fund. The specific roles and responsibilities of each position are outlined below:

Accountant (RESNEW) - Grant Accounting (2 Positions) - These positions will be responsible for performing fiscal desk monitoring of sub-recipients awarded with various local, State, and Federal grants focusing on the CDBG Grant; reviewing expenditure reports to ensure compliance with contract budgets, contract provisions, and grant regulations as well as adherence to planned expenditure levels, completeness, accuracy, and proper authorization prior to the release of funds; informing agencies and program monitors of any issues that may reduce cash requests for reimbursement; tracking all cash requests received and providing updates; processing PRC in FMS for payments to agencies; attending monitoring meetings to resolve outstanding fiscal issues on matters relating to payments and the need for budget modifications; providing financial information and technical assistance as needed; preparing JVs in FMS for reimbursement to other City Depts. and updating the Summary & Analysis Worksheets; processing FMS documents (RPT/SRPT, VCC/VCM, BGAA, GAEE, GAENV) to appropriate and encumber funds for new contracts and amendments; and, filing and maintaining all pertinent records for reporting and future audit. The Accountants must be trained and well-versed in HUD's funding requirements, eligible uses of funds, and the 21 CFR Part 500. This is critical for proper fiscal oversight and grant management.

The department has struggled to meet the Single Audit obligations, grant reporting requirements, timely grant drawdowns and reimbursement to the General Fund, regular reports due to the Controllers and the CAO, and lacks general expertise and guidance for the rest of the Grants and Cost Accounting Units. As an example, the reimbursement of federal dollars to other City departments had a backlog of six months. The backlog represented over \$6 million in unreimbursed dollars to the City's General Fund. Further, the delays in processing Community Development Block Grant (CDBG) drawdowns directly impact meeting HUD's Timely Expenditure Requirement, which could result in having CDBG funding recaptured. CIFD's Accounting Section is already small, making it difficult to redistribute specific tasks to staff, especially higher-level assignments. Due to the vacancies, tasks are delegated to available staff, which creates a lack of consistency and decentralization of duties. As the Consolidated Plan administrator, the department needs to fill these positions, which are critical to CIFD's operations and city functions. In addition to managing the citywide Consolidated Plan, which ranges between \$75M and \$150M, CIFD manages ten other funding sources. Each funding source has eligibility criteria, restrictions, reporting requirements, and drawdown implications and requires overall grant management. These exemptions will enable CIFD to expand the candidate pool to the public, which will enhance CIFD's ability to attract candidates who possess the necessary background and experience to perform the functions of these positions effectively.

Funding for these positions comes directly from grant funds, including related-costs. Accordingly, CIFD is requesting for exemption under Charter Section 1001(d)(4) and not under Charter Section 1001(b) – thus this exemption approval will have no impact on the 150 position

limit associated with exemptions under Charter Section 1001(b), as well as having no impact on the City's General Fund.

RECOMMENDATION

The General Manager of CIFD requests that the City Council:

Approve the action taken by the Board of Civil Service Commissioners on October 24, 2024 to exempt from civil service the above grant-funded positions in the Community Investment for Families Department.

If you have any questions, or require additional information, please contact James Wiebers, Community Investment for Families Department Senior Personnel Analyst I, at (213) 744-7376.

Sincerely,

A handwritten signature in black ink, appearing to read 'Abigail R. Marquez', with a stylized flourish at the end.

Abigail R. Marquez, General Manager
Community Investment for Families Department

ATTACHMENTS

9. **CLASSIFICATION ACTIONS, (Continued)**

- b. The General Manager recommends that the Board Civil Service Commissioners approve the following Classification actions in connection with the 2024-2025 Budget, effective July 1, 2024.

1. Allocate the following positions:

<u>CSC No.</u>	<u>No. of Positions</u>	<u>Department</u> <u>Class Title and Code</u>
<u>DEPARTMENT OF TRANSPORTATION</u>		
27/25-199	1	Transportation Engineering Associate, 7280
<u>DEPARTMENT OF CULTURAL AFFAIRS</u>		
24/25-206	1	Gallery Attendant, 2442
<u>OFFICE IF THE CITY CLERK</u>		
24/25-207	1	Accountant, 1513
24/25-208	1	Accounting Clerk, 1223
24/25-209	1	Accounting Records Supervisor, 1119

File No.

- c. The Interim General Manager recommends that the Board of Civil Service Commissioners:
1. Approve the added selective certification criteria to **Public Information Director**, Class Code 1800; and
 2. Allow existing candidates on the eligible list the opportunity to provide documentation of their completion in any or all of the selective certification criteria.

File No.

- b. The Interim General Manager recommends that the Board of Civil Service Commissioners approve the exemption of the following positions in the **Los Angeles Housing Department** (LAHD) in accordance with Charter Section 1001(d)(4), based on the positions being grant-funded for a term not to exceed two years.

<u>CSC No.</u>	<u>No. of Positions</u>	<u>Class Title and Code</u>
3991	1	Project Coordinator, 1537
3992	2	Project Assistant, 1542

File No.

- c. The Interim General Manager recommends that the Board approve the exemption of the following positions in the **Community Investment for Families Department (CIFD)** in accordance with Charter Section 1001(d)(4), based on the positions being grant-funded for a term not to exceed two years.

<u>CSC No.</u>	<u>No. of Positions</u>	<u>Class Title and Code</u>
3987	2	Accountant, 1513

File No.

COMMISSION ACTION:

10. **ADJOURNMENT**

POSITION DESCRIPTION**DO NOT USE THIS SPACE****City of Los Angeles**

1. Name of Employee: RESNEW	2. Employee's Present Class Title/Code: ACCOUNTANT (1513)	3. Present Salary or Wage Rate: \$56,647-\$85,086	DO NOT USE THIS SPACE
4. Reason for Preparing Description: <input checked="" type="checkbox"/> New Position <input type="checkbox"/> Routine Report of Duties <input type="checkbox"/> Change in Existing Position <input type="checkbox"/> Review for Proper Allocation			
5. Location of office or place of work: 1200 W. 7th Street Los Angeles, CA 90017		6. Name of Department <u>Community Investment for Families</u> Division <u>Admin and Finance</u> Section <u>Cost Accounting/CAP</u>	
7. Name and title of the person from whom you ordinarily receive instructions and who supervises or reviews your work: Name _____ Title <u>Fiscal Systems Specialist II</u>			
8. Describe in detail the duties and work of this position, describing each duty in a separate paragraph. Begin with the duties that normally take most of your time and then describe the duties that are infrequent. Be certain to tell what is done, how it is done and what materials or equipment are used. Using percentages, show the distribution of the total working time. Also, if the duties and responsibilities of the position have changed, indicate how and when the changes occurred.			
PERCENT OF TIME	DUTIES		
45%	Performs the following cost allocation procedures: a. Monitors cost charges by Department staff; b. Initiates and performs level 1 approval of the reimbursement to General Fund; c. Assists in the development and improvement of existing Cost Allocation Plan; d. Reconciles expenses in the cost accounting plan with FMS expenditure ledgers e. Reviews expenditures by appropriation accounts and by funding sources. f. Reviews labor and non-labor charges and compares with the Budget.		
25%	Maintains work order system for labor and expense transactions by updating the work order system in FMS. Approves any new work order numbers created to FMS; Periodically, reviews the work order numbers used by the Department staff and institutes any changes or correction;		
15%	Reviews payments documents for the reimbursement of expenditures billed by other departments like City Attorney, City Controller & Personnel; Processes payment to Reserve Fund; Manages the assigned small grants		
10%	Assists and prepares cost and general fund related reports including reversion worksheets, revenue estimates and single audit reports.		
5%	Performs other related duties as assigned.		
9. How long have the duties been substantially as described above? <u>New</u>			
10. List any machinery or equipment operated and any unusual or hazardous working conditions. Personal computer, telephone, fax machine and copy machine			
11. Percent of time spent supervising (training and evaluating employees, assigning and reviewing work). <u>N/A</u>			
12. Indicate the number of employees supervised by class titles. N/A			
13. I certify that the above statements are my own and to the best of my knowledge are accurate and complete.			
Signature _____ Date _____ Phone No. _____			

ITEMS TO BE FILLED IN BY THE IMMEDIATE SUPERVISOR

14. Indicate in what respects if any the duties and responsibilities on the other side are not sufficiently or accurately described.

Duties and responsibilities are adequately described.

15. SUPERVISION RECEIVED. Describe the nature, frequency, or closeness of supervision received by the employee, including the way that the employee's work is assigned and reviewed.

Supervisor reviews and approves all assigned tasks.

16. REQUIREMENTS. Indicate the minimum requirements to perform the duties of this position:

(a) Education (include specific matter).

As stated in the class specifications

(b) Experience (type and length; list appropriate city classes, if any).

As stated in the class specifications

17. PHYSICAL REQUIREMENTS. Check below all physical capabilities needed to do this job.

☒ Strength X Lift X Push X Pull

Average weight 5lb Heaviest weight 25lb

☐ Climbing (stairs, ladders, poles)

How far _____

☐ Face severe work conditions

Outdoors _____ on/near water _____

Other/explain As per class specifications

SPECIAL NEED FOR:

☐ Vision, to read fine print/numbers

☐ Hearing, for telephone/alarms

☐ Balance, for working heights

Other/explain

EXTENSIVE USE OF:

☐ Legs, for walking/standing

☒ Hands and fingers

☐ Back, for strenuous labor

Other/explain

Hours per week

40

(a) List any alternative methods or devices that can be used to aid in meeting the physical requirements checked above.

Not applicable

18. RESPONSIBILITIES

(a) Policy and Methods: Describe the responsibility for the interpretation and enforcement of policy and methods; indicate the extent of participation in development, if any, and approval by higher authority required.

Employee is expected to follow generally accepted accounting policies and procedures as well as general office procedures.

(b) **Materials and Products:** Describe the responsibility and opportunity for bringing about economies and/or preventing losses through effective handling, processing or storing of materials or products, or through planning or engineering in connection with same.

Due diligence in the use of materials and supplies to avoid misuse and waste.

(c) Machinery and equipment: Describe the responsibility for the operation, use, repair or care of machinery, equipment, or facilities, or for planning or engineering in connection with the same; indicate the size and kind of such machinery and equipment; describe the opportunity for preventing losses or achieving economies.

Follows general safety rules and safe work practices in using office equipment and acts to avoid preventable losses.

(d) Money: Describe the responsibility for and access to cash, stamps or other negotiables, or the responsibility for authorizing the expenditure of funds; indicate the average value of negotiables handed each month, or the amounts which are authorized to be expended each month.

Is position bonded? NO; amount of bond Not applicable

(e) **Personal Contacts:** Describe the purpose and frequency of personal contact with others, both within and outside the organization; indicate the types of contacts, purpose thereof, and the importance of persons contacted.

Employee has frequent contact with department managers and staff.

(f) Records and Reports: Describe the records and reports, including the kind and value of records in descriptive terms, and the action employee takes in respect thereto

Entry in FMS for the creation of work order numbers; Generates FMS/InfoAdvantage reports for the use in the Cost Accounting Section as well as requests from Department staff.

Signature of the immediate supervisor _____ Date _____

Class Title _____ Phone No. _____

Signature of department head *Connie Tan* for Stephen Cross Date

COMMUNITY INVESTMENT FOR FAMILIES DEPARTMENT
FY 2024-2025 ORGANIZATIONAL CHART
(LAST UPDATE 1/16/2025)

